

WISCONSIN LEGISLATIVE COUNCIL STAFF

RULES CLEARINGHOUSE

Ronald Sklansky
Director
(608) 266-1946

Richard Sweet
Assistant Director
(608) 266-2982



David J. Stute, Director
Legislative Council Staff
(608) 266-1304

One E. Main St., Ste. 401
P.O. Box 2536
Madison, WI 53701-2536
FAX: (608) 266-3830

CLEARINGHOUSE RULE 97-097

Comments

[NOTE: All citations to “Manual” in the comments below are to the Administrative Rules Procedures Manual, prepared by the Revisor of Statutes Bureau and the Legislative Council Staff, dated October 1994.]

2. Form, Style and Placement in Administrative Code

a. The department should consider repealing and recreating ch. Tax 19 to better organize its provisions and to place them in numerical sequence. Because Clearinghouse Rule 97-097 repeals so many subsections and paragraphs in ch. Tax 19, the result will be a chapter of the Administrative Code where the numerical sequence of its provisions is severely disorganized. A similar result could also be obtained by renumbering many of the subsections and paragraphs of ch. Tax 19 to place them in numerical order, but the effort to do this would be substantial. The same result could be obtained in a more simple manner by repealing and recreating the chapter.

b. The definitions in s. Tax 19.03 (1) should be placed in alphabetical order.

c. The numeral 2 in s. Tax 19.03 (4) should be placed in parentheses.

4. Adequacy of References to Related Statutes, Rules and Forms

It is suggested that the phrase “as defined in s. Tax 19.05 (1) (b)” be placed after the first occurrence of the word “budget” in s. Tax 19.03 (2) (c).

5. Clarity, Grammar, Punctuation and Use of Plain Language

Section Tax 19.05 (1) (b) includes the phrase “inter-fund transfers out to other funds.” Unless this is a commonly understood term, the department should further define what is meant by this phrase.